Vietnam Tariff Intelligence

HS 7102.21.00 detail

HS code	7102.21.00
Description	Diamonds, whether or not worked, but not mounted or set / - Industrial: / - - Unworked or simply sawn, cleaved or bruted
Unit	carat
Generated	03/11/2026 00:47:47
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/71022100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10655
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N10655
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q10655
Excise tax		No data			
Environmental tax		No data			
Export duty	15	15%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ10655
CPTPP export rate	2,7; M: 4	2.7% · M: 4%	115/2022/NĐ-CP	2022-12-30	BT2026!CM10655
EVFTA export rate	5,4	5.4%	116/2022/NĐ-CP	2022-12-30	BT2026!CP10655
UKVFTA export rate	5,4	5.4%	117/2022/NĐ-CP	2022-12-30	BT2026!CS10655

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10103
ATIGA	2022	2022	0	AT!E10054

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F10054
ATIGA	2024	2024	0	AT!G10054
ATIGA	2025	2025	0	AT!H10054
ATIGA	2026	2026	0	AT!I10054
ATIGA	2027	2027	0	AT!J10054
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10106
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10106
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10106
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10106
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10106
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10106
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10107
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10107
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10107
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10107
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10107
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10107
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10108
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10060
AIFTA	30/12/2022	2022	0	AI!F10066
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10066
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10066
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10066
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10066
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10066
VKFTA	2022	2022	0	VK!E10091

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F10091
VKFTA	2024	2024	0	VK!G10091
VKFTA	2025	2025	0	VK!H10091
VKFTA	2026	2026	0	VK!I10091
VKFTA	2027	2027	0	VK!J10091
VCFTA	2022	2022	0	VC!D10144
VCFTA	2023	2023	0	VC!E10144
VCFTA	2024	2024	0	VC!F10144
VCFTA	2025	2025	0	VC!G10144
VCFTA	2026	2026	0	VC!H10144
VCFTA	2027	2027	0	VC!I10144
VN-EAEU	2022	2022	0	EAV!D10129
VN-EAEU	2023	2023	0	EAV!E10129
VN-EAEU	2024	2024	0	EAV!F10129
VN-EAEU	2025	2025	0	EAV!G10129
VN-EAEU	2026	2026	0	EAV!H10129
VN-EAEU	2027	2027	0	EAV!I10129
AHKFTA	2022	2022	0	AKH!D10129
AHKFTA	2023	2023	0	AKH!E10129
AHKFTA	2024	2024	0	AKH!F10129
AHKFTA	2025	2025	0	AKH!G10129
AHKFTA	2026	2026	0	AKH!H10129
AHKFTA	2027	2027	0	AKH!I10129
EVFTA	2022	2022	0	EV-NK!D10146
EVFTA	2023	2023	0	EV-NK!E10146
EVFTA	2024	2024	0	EV-NK!F10146

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G10146
EVFTA	2026	2026	0	EV-NK!H10146
EVFTA	2027	2027	0	EV-NK!I10146
UKVFTA	2022	2022	0	UKV!D10145
UKVFTA	2023	2023	0	UKV!E10145
UKVFTA	2024	2024	0	UKV!F10145
UKVFTA	2025	2025	0	UKV!G10145
UKVFTA	2026	2026	0	UKV!H10145
UKVFTA	2027	2027	0	UKV!I10145
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10086
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10086
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10086
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10086
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10086
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10086
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10086
RCEP A	2022	2022	0	RCEPT-A!D10123
RCEP A	2023	2023	0	RCEPT-A!E10123
RCEP A	2024	2024	0	RCEPT-A!F10123
RCEP A	2025	2025	0	RCEPT-A!G10123
RCEP A	2026	2026	0	RCEPT-A!H10123
RCEP A	2027	2027	0	RCEPT-A!I10123
RCEP B	2022	2022	0	B!D10123
RCEP B	2023	2023	0	B!E10123
RCEP B	2024	2024	0	B!F10123
RCEP B	2025	2025	0	B!G10123

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H10123
RCEP B	2027	2027	0	B!I10123
RCEP C	2022	2022	0	C!D10123
RCEP C	2023	2023	0	C!E10123
RCEP C	2024	2024	0	C!F10123
RCEP C	2025	2025	0	C!G10123
RCEP C	2026	2026	0	C!H10123
RCEP C	2027	2027	0	C!I10123
RCEP D	2022	2022	0	D!D10122
RCEP D	2023	2023	0	D!E10122
RCEP D	2024	2024	0	D!F10122
RCEP D	2025	2025	0	D!G10122
RCEP D	2026	2026	0	D!H10122
RCEP D	2027	2027	0	D!I10122
RCEP E	2022	2022	0	E!D10126
RCEP E	2023	2023	0	E!E10126
RCEP E	2024	2024	0	E!F10126
RCEP E	2025	2025	0	E!G10126
RCEP E	2026	2026	0	E!H10126
RCEP E	2027	2027	0	E!I10126
RCEP F	2022	2022	0	F!D10123
RCEP F	2023	2023	0	F!E10123
RCEP F	2024	2024	0	F!F10123
RCEP F	2025	2025	0	F!G10123
RCEP F	2026	2026	0	F!H10123
RCEP F	2027	2027	0	F!I10123

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F9363
VIFTA	2025	2025	0	VI!G9363
VIFTA	2026	2026	0	VI!H9363
VIFTA	2027	2027	0	VI!I9363

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): TNKS khai thác đã chế biến thành SP khác (181/2025/NĐ-CP PL2)		181/2025/NĐ-CP	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Kim cương thô (41/2019/TT-BCT)		41/2019/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Đá quí và đá bán quí, kim cương, và các loại đá khác > Kim cương chất lượng công nghiệp, chưa gia công hoặc mới chỉ được cắt, tách một cách đơn giản hay mới chỉ được chuốt hoặc mài sơ qua. (Tham chiếu mã HS 8 số)		174/2025/NĐ-CP - PL1	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7102.21.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 7102.21.00 was checked against BT2026 (cell BT2026!N10655), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
TNKS khai thác đã chế biến thành SP khác (181/2025/NĐ-CP PL2)
Kim cương thô (41/2019/TT-BCT)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.